

★APPENDIX E**★GENERAL LEDGER CROSSWALK FOR THE STATEMENT OF CHANGES IN NET POSITION**

The following provides an explanation of the information included in the columns of the crosswalk (all balances are preclosing balances, except where noted for lines 6 and 8):

- A. Column (1) represents the line number on the statement.
- B. Column (2) identifies the title of the line number on the statement.
- ★ C. Column (3) identifies if the U.S. Government Standard General Ledger (SGL) account balance is preclosing (Pre) or postclosing (Post).
- ★ D. Column (4) identifies if the SGL account is the beginning balance (B), ending balance (E), or ending minus beginning (E-B).
- E. Column (5) reflects the SGL account numbers included on each line of the statement.
- F. Column (6) identifies the title of the SGL account.
- G. Column (7) provides additional information to be used in developing the presentation of the identified data.

| (1) Line No. | (2) Statement of Changes in Net Position Title | (3) Pre/ Post | (4) Trial Bal. | (5) Account No. | (6) Account Title | (7) Additional Information Required |
|--------------------|--|---------------------|----------------------|-----------------------|--|--|
| 1. | Net Cost of Operations | | | | | Amount Reported on Statement of Net Cost Line 4, Net Cost of Operations. |
| 2. | Financing Sources (other than exchange revenue) | | | | | |
| 2.A. | Appropriations used | Pre | E | 5700 | Expended Appropriations | |
| | | Pre | E | 5799 | Adjustment of Appropriations Used | |
| 2.B. | Taxes and other nonexchange revenue | Pre | E | 5310 | Interest Revenue | Nonexchange. |
| | | Pre | E | 5319 | Contra Revenue for Interest | Nonexchange. |
| | | Pre | E | 5320 | Penalties, Fines and Administrative fees Revenue | ★Nonexchange. |
| | | Pre | E | 5329 | Contra Revenue for Penalties and Fines | ★Nonexchange. |
| | | Pre | E | 5800 | Tax Revenues Collected | ★Reported by recipient/ noncustodial entity only. |
| ★ | | Pre | E | 5801 | Tax Revenue Accrual Adjustment | Reported by recipient/ noncustodial entity only. |
| | | Pre | E | 5809 | Contra Revenue for Taxes | ★Reported by recipient/ noncustodial entity only. |
| | | Pre | E | 5890 | Tax Revenue Refunds | ★Reported by recipient/ noncustodial entity only. |
| | | Pre | E | 5900 | Other Revenue | Nonexchange. |
| | | Pre | E | 5909 | Contra Revenue for Other Revenue | ★Nonexchange. |
| 2.C. | Donations - nonexchange revenue | Pre | E | 5600 | Donated Revenue – Financial Resources | |
| | | Pre | E | 5609 | Contra Revenue for Donations – Financial Resources | |
| | | Pre | E | 5610 | Donated Revenue – Nonfinancial Resources | |
| | | Pre | E | 5619 | Contra Donated Revenue – Nonfinancial Resources | |

Table E-1

| (1) Line No. | (2) Statement of Changes in Net Position Title | (3) Pre/ Post | (4) Trial Bal. | (5) Account No. | (6) Account Title | (7) Additional Information Required |
|--------------------|--|---------------------|----------------------|-----------------------|---|--|
| 2.D. | Imputed financing | Pre | E | 5780 | Imputed Financing Sources | ★Attributes to identify imputed revenue for: post employment civilian (CSRS/FERS) retirement, health, and life insurance benefits; post employment military pension and health benefits; and Judgment Fund/Litigation. |
| 2.E. | Transfers-in | Pre | E | 5720 | Financing Sources Transferred In Without Reimbursement | ★Capitalized assets, liabilities, other items. |
| ★ | | Pre | E | 5740 | Appropriated Earmarked Receipts Transferred In | |
| ★ | | Pre | E | 5750 | Expenditure Financing Sources – Transfers-In | |
| ★ | | Pre | E | 5755 | Nonexpenditure Trust Fund financing Sources – Transfers-In | |
| 2.F. | Transfers-out | Pre | E | 5730 | Financing Sources Transferred Out Without Reimbursement | ★Capitalized assets, liabilities, other items. |
| ★ | | Pre | E | 5745 | Appropriated Earmarked Receipts Transferred Out | |
| ★ | | Pre | E | 5760 | Expenditure Financing Sources – Transfers-Out | |
| ★ | | Pre | E | 5765 | Nonexpenditure Trust Fund financing Sources – Transfers-Out | |
| 2.G. | Other | Pre | E | 5790 | Other Financing Sources | |
| ★ | | Pre | E | 7110 | Gains on Disposition of Assets | Nonexchange. Cash transaction, other noncash transactions. |
| | | Pre | E | 7190 | Other Gains | Nonexchange. ★Cash transaction, revaluation of assets or other noncash transactions. |
| ★ | | Pre | E | 7210 | Losses on Disposition of Assets | Nonexchange. Cash transaction, other noncash transaction. |

Table E-1 (Continued)

| (1) Line No. | (2) Statement of Changes in Net Position Title | (3) Pre/ Post | (4) Trial Bal. | (5) Account No. | (6) Account Title | (7) Additional Information Required |
|--------------------|---|---------------------|----------------------|-----------------------|---|---|
| 2.G. | Other (continued) | Pre | E | ★7290 | Other Losses | Nonexchange. ★Cash transaction, revaluation of assets or other noncash transactions. |
| | | Pre | E | 7500 | Distribution of Income – Dividend | Nonexchange. |
| 2.H. | Total Financing Sources (other than exchange revenues) | | | | Calculation (Sum lines 2.A. through 2.G.) | |
| 3. | Net Results of Operations | | | | Calculation (Line 2.H. less line 1) | |
| 4. | Prior Period Adjustments | Pre | E | 7400 | Prior Period Adjustments | |
| 5. | Net Change in Cumulative Results of Operations | | | | Calculation (Line 3 plus or minus line 4) | |
| 6. | Increase (Decrease) in Unexpended Appropriations | Pre | E-B | 3100 | Unexpended Appropriations | ★Available, unavailable, and undelivered orders. |
| ★ | | Pre | E-B | 3105 | Appropriated Capital Funding Canceled Payables | |
| 7. | Change in Net Position | | | | Calculation (Line 5 plus or minus line 6) | |
| 8. | Net Position-Beginning of the Period | Pre Pre | B B | 3100 3310 | Unexpended Appropriations Cumulative Results of Operations | |
| 9. | Net Position-End of the Period | | | | Calculation (Line 7 plus line 8) | ★Should equal current period post 3100 E + post 3310 E. |

Table E-1 (Continued)